



UDS 2025 UP1

BY EMAIL:

Exporter Letter

November 24, 2025

To Whom It May Concern:

The Canada Border Services Agency (CBSA) has today initiated an administrative review (review) to update normal values, export prices and amounts of subsidy applicable to upholstered domestic seating (UDS) originating in the People's Republic of China (China) and the Socialist Republic of Vietnam (Vietnam), and exported from the United States by Ashley Furniture Industries LLC (Ashley Furniture).

The review follows requests for re-determination filed by an importer and is part of the CBSA's enforcement of the Canadian International Trade Tribunal's (CITT) finding issued on September 2, 2021, and the CBSA's [administrative review policy](#). The notice and schedule for this review are available on the CBSA's [website](#).

The product definition and the applicable tariff classification numbers of the goods subject to the CITT's finding can be found on the CBSA's [Upholstered domestic seating: Measures in force](#) webpage.

Your company is receiving this letter as it has been identified as the exporter, manufacturer or vendor of the subject goods. For your information, the Notice of Initiation of Administrative Review and the review schedule will be posted on the CBSA's [website](#).

Your company is requested to complete the enclosed Dumping and Subsidy Request for Information (RFI) with this letter (UDS 2025 UP1 – RFI Dumping and UDS 2025 UP1 – RFI Subsidy). Your complete response to the RFIs must be received by **January 7, 2026, by 5:00 p.m. ET.**

Please be advised that exporters who are not the manufacturers of the subject goods (i.e., trading company, vendor, etc.) are to immediately forward a copy of the RFIs to each of the suppliers/manufacturers of the subject goods, and each of the suppliers/manufacturers are also to provide complete and accurate responses to the RFIs by **January 7, 2026, by 5 p.m. E.T.** At the same time, you should immediately inform the CBSA officers identified on the covering page of the RFI of the name, address, contact person (with email) of the suppliers/manufacturers of the subject goods.

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If sufficient information is provided to the CBSA by all parties, the information will be used to determine the normal values, export prices and amounts of subsidy, in accordance with the *Special Import Measures Act* (SIMA).

If the exporters or the suppliers/manufacturers do not provide sufficient information to determine specific normal values or does not permit verification of information submitted, anti-dumping duties will be assessed in accordance with a ministerial specification pursuant to section 29 of SIMA at a rate (expressed as a percentage of the export price of the subject goods imported into Canada) of 188.0% for China and 179.5% for Vietnam.

Similarly, in cases where either the Government of China, Government of Vietnam or exporters fail to provide complete and accurate submissions enabling the determination of specific amounts of subsidy, countervailing duties may be assessed at the rate of 1,390.65 CNY per piece for subject goods from China and 1,914,726.79 VND per piece for subject goods from Vietnam, in accordance with a ministerial specification pursuant to subsection 30.4(2) of SIMA.

If sufficient information is provided to the CBSA by all parties, the normal values, export prices and amounts of subsidy determined on the basis of the review may be applied to any entries of subject goods under appeal that have yet to be re-determined at the time of the conclusion of the review. The normal values, export prices and amounts of subsidy established during this review for the exporter will be effective for the subject goods released from the CBSA on or after the date of the conclusion of the review.

The normal values determined as a result of this review may be applied retroactively. Please refer to the CBSA's policy ([Memorandum D14-1-8](#)).

Please refer to the RFIs for details outlining the legislative requirements of designating information as "confidential" and "non-confidential" and note that in the absence of an acceptable non-confidential summary, the confidential information provided cannot be taken into consideration for the purposes of the review.

Further, if your submission contains disclosure-related deficiencies, including any issues with the non-confidential version, it will not be placed on the record until these are resolved, which may result in your response being considered late. Therefore you are encouraged to submit your response to the RFIs by the due date including your confidential response and your proper non-confidential response as per the instructions in the RFIs.

Submit the confidential information and the non-confidential edited version or summary separately identified as follows: CONFIDENTIAL or NON-CONFIDENTIAL, company name, date and SIMA case file number (**UDS 2025 UP1**).

This administrative review will be initiated by CBSA through the new [Anti-dumping and Countervailing E-filing \(ACE\)](#) web application. Responses to all questionnaires must be filed through ACE. More information can be found on the [Anti-dumping and countervailing e-filing web application user guide](#).

On October 21, 2024, CARM (CBSA Assessment and Revenue Management) became the official system of record for the collection of duties and taxes. As a result of CARM, an Exporter ID is a prerequisite to be issued company specific normal value(s), export price deduction(s), margin of dumping or amount of subsidy. Exporters of subject goods are required to register for an Exporter ID and provide this identifier to the CBSA as soon as possible. RFI responses will be considered deficient by the CBSA without proof of an existing Exporter ID or if the exporter fails to submit proof of a submitted request for an Exporter ID. Please refer to the RFI for instructions pertaining to the Exporter ID registration.

Should you have any questions or require further information, please contact me by e-mail at ozzy.morillon@cbsa-asfc.gc.ca or by telephone at 343-597-4128.

Yours truly,



Ozzy Morillon
Senior Program Officer
SIMA Investigations Division
Trade and Anti-dumping Programs Directorate

ATTACHMENTS

1. RFI Dumping - China and Vietnam
2. RFI Subsidy - China
3. RFI Subsidy - Vietnam